

Gregg M. Galardi, Esq.  
 Ian S. Fredericks, Esq.  
 SKADDEN, ARPS, SLATE, MEAGHER &  
 FLOM, LLP  
 One Rodney Square  
 PO Box 636  
 Wilmington, Delaware 19899-0636  
 (302) 651-3000

Dion W. Hayes (VSB No. 34304)  
 Douglas M. Foley (VSB No. 34364)  
 MCGUIREWOODS LLP  
 One James Center  
 901 E. Cary Street  
 Richmond, Virginia 23219  
 (804) 775-1000

- and -

Chris L. Dickerson, Esq.  
 SKADDEN, ARPS, SLATE, MEAGHER &  
 FLOM, LLP  
 155 North Wacker Drive  
 Chicago, Illinois 60606-1720  
 (312) 407-0700

Counsel to the Debtors and  
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
 FOR THE EASTERN DISTRICT OF VIRGINIA  
 RICHMOND DIVISION

- - - - - x  
 In re: : Chapter 11  
 :  
 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :  
 :  
 Debtors. : Jointly Administered  
 - - - - - x

**DEBTORS' FIFTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS  
 (DISALLOWANCE OF CERTAIN ALLEGED ADMINISTRATIVE EXPENSES)**

The debtors and debtors in possession in the  
 above-captioned jointly-administered cases (collectively,

the "Debtors"),<sup>1</sup> hereby object and move this Court, pursuant to sections 105, 502 and 503 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), for an order, substantially in the form attached hereto as Exhibit A, disallowing the Claims (as defined herein) as set forth herein. In support of the Objection, the Debtors respectfully represent as follows:

#### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

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<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for the Debtors is 4951 Lake Brook Drive, Suite #500, Glen Allen, VA 23060.

2. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Rule 3007-1.

#### **BACKGROUND**

##### **A. The Bankruptcy Cases.**

3. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

4. Pursuant to Bankruptcy Code sections 1107 and 1108, the Debtors are continuing as debtors in possession.

5. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

6. On January 16, 2009, the Court authorized the Debtors, among other things, to commence liquidation and conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency

Agreement at the Debtors' remaining stores. The going out of business sales concluded on or about March 8, 2009.

7. On September 29, 2009, the Debtors and the Creditors Committee filed the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "Plan"). The associated disclosure statement (the "Disclosure Statement") was approved on September 24, 2009, and confirmation on the Plan is currently scheduled for November 23, 2009.

8. Generally, the Plan provides for the liquidation of the Debtors under chapter 11 of the Bankruptcy Code.

**B. General Bar Date.**

9. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases, pursuant to 28 U.S.C. § 156(c).

10. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of

Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").

11. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). Pursuant to the Claims Bar Date Order, this Court further approved the form of the claims bar date notice, attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice"), and the manner of service thereof.

12. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties, including all of the Debtors' current employees and former employees for the three years prior to the Petition Date (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

**C. Administrative Bar Date.**

13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (I) Setting Administrative Bar Date and Procedures for Filing and Objecting to Administrative Expense Request and (II) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "Administrative Expense Bar Date Order").

14. Pursuant to the Administrative Expense Bar Date Order, the deadline for filing all administrative expense requests arising before April 30, 2009 against the Debtors was 5:00 p.m. (Pacific) on June 30, 2009 (the "Administrative Bar Date"). Pursuant to the Administrative Expense Bar Date Order, this Court further approved the form of the administrative expense bar date notice, attached as Exhibit A to the Administrative Expense Bar Date Order (the "Administrative Expense Bar Date Notice"), and the manner of service thereof.

15. On or before May 22, 2009, KCC served a copy of the Administrative Expense Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, and certain other parties, including all of the

Debtors' current employees and former employees for the three years prior to the Petition Date (Docket No. 4609). In addition, on May 21, 2009, the Debtors published the Administrative Expense Bar Date Notice in The Wall Street Journal (Docket No. 3968), The Financial Times (Docket No. 3970) and The Richmond Times-Dispatch (Docket No. 3969).

16. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

#### **OBJECTION TO CLAIMS AND RELIEF REQUESTED**

17. By this Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A (i) disallowing the claims listed on Exhibits C and D attached hereto (collectively, the "Claims"). For ease of reference, Exhibit B is organized as an alphabetical listing by claimant (the "Claimants"), with a cross-reference by claim number.

#### **BASIS FOR OBJECTION AND RELIEF REQUESTED**

18. Currently, the Debtors are engaged in a thorough review of all claims filed against their estates, including administrative expense claims, to determine the validity of such claims. As part of this process, the

Debtors are diligently reviewing claims filed pursuant to Bankruptcy Code section 503(b).

19. After reviewing numerous alleged administrative expenses, their supporting documentation and the Debtors' books and records, the Debtors have determined that the Claims identified on Exhibits C and D do not satisfy the requirements of Bankruptcy Code section 503(b). Specifically, each Claim arose pre-petition, was not an actual and necessary expense, did not arise from post-petition transactions with the Debtors or provide any benefit to the Debtors' estates. Accordingly, the Claims are not entitled to administrative priority and should be reclassified to general unsecured claims.

20. Moreover, each Claim was filed after the General Bar Date. Rather than reclassify and thereafter disallow as late, the Claims should be disallowed in their entirety.

#### **APPLICABLE AUTHORITY**

#### **I. THE CLAIMANTS HAVE FAILED TO MEET THEIR BURDEN OF ESTABLISHING THAT THE CLAIMS ARE ADMINISTRATIVE EXPENSES UNDER BANKRUPTCY CODE SECTION 503.**

21. Administrative expense claims under Bankruptcy Code section 503(b)(1)(A) are limited to "the actual, necessary costs and expenses of preserving the



estate." 11 U.S.C. § 503(b)(1)(A). To grant an expense administrative priority under Bankruptcy Code section 503(b), the Court must find that the expense was an actual expense of the estate and that payment of the expense is necessary to preserve the Debtors' estate. See Ford Motor Credit Co. v. Dobbins, 35 F.3d 860, 866 (4th Cir. 1994) ("The modifiers 'actual' and 'necessary' must be observed with scrupulous care[.]" (citation omitted)).

22. The party filing an administrative expense claim bears the burden of proving, by a preponderance of the evidence, that its claim is entitled to administrative priority under Bankruptcy Code section 503. See In re Boling Group, L.L.C., 2002 WL 31812671, at \*4. (Bankr. M.D.N.C. 2002) (citing In re Merry-Go-Round Enterprises, Inc., 180 F.3d 149, 157 (4th Cir. 1999))("The burden of proof is on the claimant to establish by a preponderance of the evidence its entitlement to an administrative expense award under 11 U.S.C. § 503(b)."); see also Ford Motor Credit, 35 F.3d at 866 (finding that the creditor had the burden of showing that it incurred a cost post-petition that was actual and necessary to preserving the debtor's estate).

23. In order to determine whether a claim qualifies as an administrative expense, the Fourth Circuit

has established a two-part test: "(1) the claim must arise out of a post-petition transaction between the creditor and the debtor-in-possession (or trustee) and (2) the consideration supporting the claimant's right to payment must be supplied to and beneficial to the debtor-in-possession in the operation of the business." Devan v. Simon DeBartolo Group, L.P. (Merry-Go-Round), 180 F.3d at 157 (quoting Stewart Foods v. Broecker (In re Stewart Foods), 64 F.3d 141, 145 n.2 (4th Cir. 1995)); see also In re Baseline Sports, Inc., 393 B.R. 105, 130 (Bankr. E.D. Va. 2008). The Claimants have failed to prove both elements of this test.

**A. The Claimants Have Failed To Prove The Existence Of A Post-Petition Transaction With The Debtors.**

24. To determine whether a claim relates to pre-petition or post-petition transactions with the debtor, the Fourth Circuit Court of Appeals applies the "conduct test". See Grady v. A.H. Robins Co., 839 F.2d 198, 201-02 (4th Cir. 1988) (applying the "conduct test" to determine when a claim arises). Under the conduct test, a claim arises, i.e., a transaction occurs, when the event or conduct giving rise to the claim first occurs. See, e.g., id. at 202-03; In re Camellia Food Stores, Inc., 287 B.R. 52, 57 (Bankr. E.D. Va. 2002)(noting that the Fourth Circuit, in A.H. Robins,

applied a conduct test whereby the events giving rise to a pre-petition claim must occur pre-petition for the claim to arise pre-petition); see also In re U.S. Airways, 2007 WL 3231573, \*3 (Bankr. E.D. Va. 2007) ("A debt 'arises,' for bankruptcy purposes, not when the effects are felt but when the act giving rise to the liability occurs.").

25. All of the Claimants seek administrative expense claims for transactions or events that occurred before the petition date and occurred with an entity other than the Debtors, as debtors in possession. Under the "conduct test," these claims arose pre-petition, and, therefore, do not qualify for administrative expense priority. Accordingly, the Claimants have failed to meet their burden on this element of the Fourth Circuit Court of Appeal's test.

26. Moreover, the Fourth Circuit Court of Appeals has expressed a policy "not to saddle debtors with special post-petition obligations lightly or give preferential treatment to certain select creditors." Dornier Aviation (North America), Inc., 2002 WL 31999222 at \*6 (citing Ford Motor Credit, 35 F.3d at 866). Reclassifying the Claims to general unsecured, non-priority claims is consistent with this policy.

**B. The Claimants Have Failed To Establish That The Debtors And Their Estates Received A Post-Petition Benefit.**

27. In addition to the foregoing, before an administrative claim will be allowed, the Claimants must establish that the Debtors and their estates received a benefit. Merry-Go-Round, 180 F.3d at 156; Stewart Foods, 64 F.3d at 145 n.2. As noted above, the Claims are not based on any post-petition transactions with the Debtors or their estates. As such, no post-petition benefit could have been conferred upon the Debtors, as debtors-in-possession.

28. Assuming, arguendo, that the Debtors received some benefit from the Claims, this fact alone is insufficient to give rise to an administrative expense claim under Bankruptcy Code section 503(b)(1). Ford Motor Credit, 35 F.3d at 866 (holding that the debtor must receive a "concrete" benefit). Here, Claimants have not met their burden of proving that the pre-petition transactions with the Debtors led to a "concrete" benefit to their estates.

29. Accordingly, Claimants have failed to prove the second element required to receive an administrative expense claim. Consequently, this Court should reclassify the Claims.

**II. AS PRE-PETITION CLAIMS, THE CLAIMS SHOULD BE DISALLOWED BECAUSE THEY WERE FILED AFTER THE GENERAL BAR DATE.**

30. As set forth above, although the Claims were filed as administrative expenses, each of the Claims arose pre-petition and, accordingly, cannot be allowed as an administrative expense. If the Claims were reclassified as general unsecured claims, such Claims would be subject to disallowance because they were filed after the General Bar Date.

31. Pursuant to the Claims Bar Date Order, all creditors were required to file proofs of claim for claims arising prior to the Petition Date. In that regard, the Claims Bar Date Order provides in relevant part:

Pursuant to Bankruptcy Rule 3003(c)(3), all "entities" and "persons" (as defined respectively in 11 U.S.C. § 101(15) and (41)), except any governmental unit (as defined in 11 U.S.C. § 101(27)) that are creditors holding or wishing to assert "claims" (as defined in 11 U.S.C. § 101(5)) arising before the Petition Date against any of the Debtors are required to file with the Debtors' Claims Agent (as defined below), on or before 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date") a separate, completed, and executed proof of claim form (conforming substantially to Official Bankruptcy Form No. 10) on account of any such claims in accordance with the procedures set forth below.

. . .

Pursuant to Bankruptcy Rule 3003(c) and Bankruptcy Code section 502(b)(9), any governmental units (as defined in 11 U.S.C. § 101(27)) that are creditors holding or wishing to assert "claims" (as defined in 11 U.S.C. § 101(5)) arising before the Petition Date against any of the Debtors are required to file, on or before 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date") a separate, completed, and executed proof of claim form (conforming substantially to Official Bankruptcy Form No. 10) on account of any such claims in accordance with the procedures set forth below.

. . .

Any creditor that is required to file but fails to file a proof of claim for its claim in accordance with the procedures set forth in this order on or before the General Bar Date, the Governmental Bar Date, or such other date established hereby (as applicable) shall be forever barred, estopped, and enjoined from: (a) asserting any Claim against the Debtors that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, noncontingent, and unliquidated or (ii) is of a different nature or in a different classification (any such claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim; and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order, ¶¶ 2, 3, 12

32. Furthermore, the Claims Bar Date Notice provided in relevant part:

CONSEQUENCES OF FAILURE TO FILE PROOF OF CLAIM Any creditor that is required to file but fails to file a proof of claim for its Claim in accordance with the procedures set forth herein on or before the General Bar Date, the Governmental Bar Date, or such other date established hereby (as applicable) shall be forever barred, estopped, and enjoined from: (a) asserting any Claim against the Debtors that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, noncontingent, and unliquidated or (ii) is of a different nature or in a different classification (any such claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim; and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim. If it is unclear from the Schedules and Statements whether your Claim is disputed, contingent or unliquidated as to amount or is otherwise properly listed and classified, you must file a proof of claim on or before the General Bar Date. Any Entity that relies on the Schedules and Statements bears responsibility for determining that its Claim is accurately listed therein.

Claims Bar Date Notice, p. 5 (emphasis in original).

33. Thus, pursuant to the Claims Bar Date Order and Claims Bar Date Notice, should the Claims be reclassified as general unsecured claims, such Claims should be disallowed as late-filed. This conclusion is supported by applicable law.

34. Bar dates for asserting claims in chapter 11 bankruptcy cases serve extremely important purposes. "The requirement of a Bar Date in Chapter 11 enables the debtor . . . to establish the universe of claims with which it must deal and the amount of those claims." In re A.H. Robins Co., Inc., 129 B.R. 457, 459 (Bankr. E.D. Va. 1991). Premised on the imperative purpose of finality of asserting claims against a debtor, courts have not allowed claims filed by creditors after the bar date, absent special circumstances. See In re Provident Hosp., Inc., 122 B.R. 683, 685 (D. Md. 1990), aff'd, 943 F.2d 49 (4th Cir. 1991) (unpublished opinion) ("Because Bean did not timely file his bankruptcy claim after having been given constitutionally sufficient notice, his claim is barred under well-settled authority, 11 U.S.C. 1141(d) and Bankruptcy Rule 3003(c)(2).").

35. While the Claims may have been filed prior to the Administrative Bar Date, they were filed after the General Bar Date. Accordingly, if the Claims are reclassified as general unsecured claims, such reclassified Claims would be subsequently disallowed pursuant to the Claims Bar Date Order.

36. This Court has previously granted similar relief in these chapter 11 cases. See, e.g., In re Circuit



City Stores, Inc., Case No. 08-35653(KRH) (Bankr. E.D. Va. Jul. 20, 2009)(Docket Nos. 4169, 4170).

37. Accordingly, by this Objection, the Debtors seek to disallow the Claims to avoid the time, expense and delay, as well as the Court's resources, that would be associated with first reclassifying the Claims and then separately objecting to the reclassified Claims as late-filed.

38. For the foregoing reasons, the Debtors respectfully request that the Court sustain the Objection.

#### **RESERVATION OF RIGHTS**

39. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Claims. Accordingly, the Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any grounds that bankruptcy or non-bankruptcy law permits. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

**NOTICE AND PROCEDURE**

40. Notice of this Objection has been provided to all Claimants that are the subject to this Objection, as identified on Exhibit B, and to parties in interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order"), Bankruptcy Rule 7004 and the applicable provisions of Federal Rule of Civil Procedure 4. In particular, the Debtors have served the Objection as follows: (a) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (b) to the extent counsel for a Claimant has appeared on the Claimant's behalf in the Debtors' bankruptcy cases, by first class mail, postage prepaid, on such counsel. The Debtors submit that service as set forth herein constitutes due and sufficient service of this Objection.

41. To the extent any Claimant files and properly serves a response to this Objection by 4:00 p.m. on November 16, 2009 (the "Objection Deadline") as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding Claimant at 10:00 a.m. on November 23, 2009 and thereafter schedule the matter for a future hearing as to the merits of such Claim.<sup>2</sup>

42. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection by the Objection Deadline, as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, disallowing for all purposes in these bankruptcy cases, modifying and/or reclassifying the Claims as set forth herein.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND  
THE OMNIBUS OBJECTION PROCEDURES ORDER**

43. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Debtors submit that this

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<sup>2</sup> In accordance with the Omnibus Objection Procedures Order, Claimants who respond to the Objection do not need to appear at the status conference.

Objection is filed in accordance with the Omnibus Objection Procedures Order.

**WAIVER OF MEMORANDUM OF LAW**

44. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Objection, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

**NO PRIOR RELIEF**

45. No previous request for the relief sought herein has been made to this Court or any other court.

**CONCLUSION**

WHEREFORE, the Debtors request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER &  
October 21, 2009 FLOM, LLP  
Gregg M. Galardi, Esq.  
Ian S. Fredericks, Esq.  
P.O. Box 636  
Wilmington, Delaware 19899-0636  
(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM, LLP  
Chris L. Dickerson, Esq.  
155 North Wacker Drive  
Chicago, Illinois 60606-7120  
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley  
Dion W. Hayes (VSB No. 34304)  
Douglas M. Foley (VSB No. 34364)  
One James Center  
901 E. Cary Street  
Richmond, Virginia 23219  
(804) 775-1000

Counsel for Debtors and Debtors  
in Possession

**EXHIBIT A**

**(Order)**

Gregg M. Galardi, Esq.  
Ian S. Fredericks, Esq.  
SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM, LLP  
One Rodney Square  
PO Box 636  
Wilmington, Delaware 19899-0636  
(302) 651-3000

Dion W. Hayes (VSB No. 34304)  
Douglas M. Foley (VSB No. 34364)  
MCGUIREWOODS LLP  
One James Center  
901 E. Cary Street  
Richmond, Virginia 23219  
(804) 775-1000

- and -

Chris L. Dickerson, Esq.  
SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM, LLP  
155 North Wacker Drive  
Chicago, Illinois 60606-7120  
(312) 407-0700

Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

- - - - - x  
In re: : Chapter 11  
:   
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :   
:   
Debtors. : Jointly Administered  
- - - - - x

**ORDER SUSTAINING DEBTORS' FIFTY-SEVENTH OMNIBUS OBJECTION TO  
CLAIMS (DISALLOWANCE OF CERTAIN ALLEGED ADMINISTRATIVE EXPENSES)**

Upon the objection (the "Objection")<sup>1</sup> of the Debtors  
for entry of an order, under Bankruptcy Code sections 105, 502  
and 503, Bankruptcy Rule 3007, and Local Rule 3007-1, seeking,  
among other things, that the Claims specifically identified on  
Exhibit B attached to the Objection be disallowed; and it

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings  
ascribed to such terms in the Objection.

appearing that notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested in the Objection is in the best interest of the Debtors, their estates and creditors and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefore, it is hereby

**ORDERED ADJUDGED AND DECREED that:**

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein, are forever disallowed in their entirety for all purposes in these bankruptcy cases.
3. The Debtors' rights and abilities to object to any claim on any grounds and on any bases are hereby preserved in their entirety.
4. The Debtors shall serve a copy of this Order on the claimants included on the exhibit to this Order on or before five (5) business days from the entry of this Order.



5. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia  
\_\_\_\_\_, 2009

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HONORABLE KEVIN R. HUENNEKENS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.  
Ian S. Fredericks, Esq.  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
One Rodney Square  
PO Box 636  
Wilmington, Delaware 19899-0636  
(302) 651-3000

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Chris L. Dickerson, Esq.  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
155 North Wacker Drive  
Chicago, Illinois 60606-1720  
(312) 407-0700

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/s/ Douglas M. Foley  
Dion W. Hayes (VSB No. 34304)  
Douglas M. Foley (VSB No. 34364)  
MCGUIREWOODS LLP  
One James Center  
901 E. Cary Street  
Richmond, Virginia 23219  
(804) 775-1000

Counsel to the Debtors  
and Debtors in Possession

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

    /s/ Douglas M. Foley      
Douglas M. Foley

In re: Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)

Debtors' Fifty-Seventh Omnibus Objection to Certain Non-Hr Administrative Claims

Exhibit B - Claimants and Related Claims Subject To Fifty-Seventh Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
BARTHOLOMEW COUNTY TREASURER	14578	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
CALCASIEU PARISH SHERIFFS OFFICE	13252	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
CHARLES STRICKLAND	13815	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
CITY OF HYATTSVILLE	13498	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
EVA CZAJKOWSKI PHD	14431	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
GALAN, GUILLERMO	13872	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
GANNETT CENTER FOR CREDIT & COLLECTIONS	13353	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
HINDS COUNTY MISSISSIPPI	14180	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
JACK HERNANDEZ AND THE ALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED	13951	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
JACK HERNANDEZ AND THE ALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED	13952	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
JERRY L KNIGHTEN	13660	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
JONATHAN CARD AND THE ALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED	14178	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
KATHRYN L STONE	13272	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
LEONE, MARK	3888	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
LINDA L CONWAY	13278	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
PUNCH INTEGRATED COMMUNICATIONS INC	13491	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
PYRAMID CONTROL SYSTEMS INC	13298	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
ROBERT GENTRY AND THE ALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED	13742	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
ROBERT GENTRY AND THEALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED	13741	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
ROBERT ROBINSON	13388	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
SNELL ACOUSTICS	9227	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
SUNPREET SINGH	14043	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
TAMMY DYCUS	13332	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
TERRACON CONSULTANTS INC	1492	EXHIBIT C - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
VERONICA SIMMONS	14098	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW
VILLAGE OF MT PLEASANT	13596	EXHIBIT D - OBJECTION TO CERTAIN NON - HR ADMINISTRATIVE CLAIMS - DISALLOW

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
EVA CZAJKOWSKI PHD PO BOX 1400 NEW BRITAIN, CT 06050-1400	14431	Secured: Priority: Administrative 324.35 503(b)(9): Unsecured: Total: \$324.35	07/01/2009	CIRCUIT CITY STORES, INC. (08-35653)
GANNETT CENTER FOR CREDIT & COLLECTIONS TAMMY DYCUS CCC COLLECTIONS SUPERVISOR 7950 JONES BRANCH DR MCLEAN, VA 22107	13353	Secured: Priority: Administrative 6,249.52 503(b)(9): Unsecured: Total: \$6,249.52	06/12/2009	CIRCUIT CITY STORES, INC. (08-35653)
JACK HERNANDEZ AND THE ALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED ATTN MATTHEW RIGHETTI RIGHETTI LAW FIRM PC 456 MONTGOMERY ST STE 1400 SAN FRANCISCO, CA 94104	13952	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)
JACK HERNANDEZ AND THE ALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED ATTN MATTHEW RIGHETTI RIGHETTI LAW FIRM PC 456 MONTGOMERY ST STE 1400 SAN FRANCISCO, CA 94104	13951	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/29/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
JONATHAN CARD AND THE ALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED ATTN MATTHEW RIGHETTI RIGHETTI LAW FIRM PC 456 MONTGOMERY ST STE 1400 SAN FRANCISCO, CA 94104	14178	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	07/02/2009	CIRCUIT CITY STORES, INC. (08-35653)
LANSING STATE JOURNAL TAMMY DYCUS CCC COLLECTIONS SUPERVISOR 7950 JONES BRANCH DR MCLEAN, VA 22107	13332	Secured: Priority: Administrative 2,318.46 503(b)(9): Unsecured: Total: \$2,318.46	06/12/2009	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
LEONE, MARK 1821 ENGLISH OAK DR OFALLON, MO 63367	3888	Secured: Priority: Administrative 525.00 503(b)(9): Unsecured: 240.00 Total: \$765.00	01/13/2009	CIRCUIT CITY STORES, INC. (08-35653)
PUNCH INTEGRATED COMMUNICATIONS INC 605 BOXWOOD DR CAMBRIDGE, ON N3E 1A5 CANADA	13491	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/24/2009	CIRCUIT CITY STORES, INC. (08-35653)
ROBERT GENTRY AND THE ALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED ATTN MATTHEW RIGHETTI RIGHETTI LAW FIRM PC 456 MONTGOMERY ST STE 1400 SAN FRANCISCO, CA 94104	13742	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)
ROBERT GENTRY AND THEALLEGED CLASS OF CLAIMANTS SIMILARLY SITUATED ATTN MATT RIGHETTI 456 MONTGOMERY ST STE 1400 SAN FRANCISCO, CA 94104	13741	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/29/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
TERRACON CONSULTANTS INC 18001 W 106TH ST STE 300 OLATHE, KS 66061	1492	Secured: Priority: Administrative 675.00 503(b)(9): Unsecured: Total: \$675.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)

**Total: 11 \$10,332.33**

\* "UNL" denotes an unliquidated claim.

EXHIBIT D

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
BARTHOLOMEW COUNTY TREASURER PO BOX 1986 COLUMBUS, IN 47202-1986	14578	Secured: Priority: 9,588.89 Administrative 503(b)(9): Unsecured: Total: \$9,588.89	07/13/2009	CIRCUIT CITY STORES, INC. (08-35653)
CALCASIEU PARISH SHERIFFS OFFICE TONY MANCUSO SHERIFF TAX COLLECTOR DIVISION PO BOX 1787 1011 LAKESHORE DR STE 100 LAKE CHARLES, LA 70602	13252	Secured: Priority: Administrative 35,981.57 503(b)(9): Unsecured: Total: \$35,981.57	06/01/2009	CIRCUIT CITY STORES, INC. (08-35653)
CHARLES STRICKLAND 654 AIRPORT RD CANON, GA 30520	13815	Secured: Priority: Administrative 709.99 503(b)(9): Unsecured: Total: \$709.99	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF HYATTSVILLE RICHARD T COLARESI ESQ KARPINSKI COLARESI & KARP PA ATTORNEYS AT LAW 120 E BALTIMORE ST STE 1850 BALTIMORE, MD 21202-1605	13498	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/25/2009	CIRCUIT CITY STORES, INC. (08-35653)
GALAN, GUILLERMO 200 S VALENCIA APT 4 LA HABRA, CA 90631-5573	13872	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT D

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
HINDS COUNTY MISSISSIPPI ATTN CRYSTAL WISE MARTIN BOARD ATTY HINDS COUNTY BOARD OF SUPERVISORS 316 S PRESIDENT ST PO BOX 686 JACKSON, MI 39205-0686	14180	Secured: Priority: Administrative 52,693.87 503(b)(9): Unsecured: Total: \$52,693.87	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)
JERRY L KNIGHTEN 226 BARRINGTON DR APT 226 BOSSIER CITY, LA 71112	13660	Secured: Priority: Administrative 121.90 503(b)(9): Unsecured: Total: \$121.90	06/16/2009	CIRCUIT CITY STORES, INC. (08-35653)
KATHRYN L STONE 1620 E CENTRAL ST SPRINGFIELD, MO 65802	13272	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/04/2009	CIRCUIT CITY STORES, INC. (08-35653)
LINDA L CONWAY 3556 SMITH RD FURLONG, PA 18925	13278	Secured: Priority: Administrative 149.76 503(b)(9): Unsecured: Total: \$149.76	06/08/2009	CIRCUIT CITY STORES, INC. (08-35653)
PYRAMID CONTROL SYSTEMS INC 8075 READING RD STE 201 CINCINNATI, OH 45237	13298	Secured: Priority: Administrative 1,970.00 503(b)(9): Unsecured: Total: \$1,970.00	06/09/2009	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT D

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ROBERT MATTHEW ROBINSON 5780 TIMBERLANE TER SANDY SPRINGS, GA 30328	13388	Secured: Priority: Administrative 503(b)(9): Unsecured: <u>428.00</u> Total: \$428.00	06/15/2009	CIRCUIT CITY STORES, INC. (08-35653)
SNELL ACOUSTICS 300 JUBILEE DR PEABODY, MA 01960	9227	Secured: Priority: Administrative 2,166.39 503(b)(9): Unsecured: <u>6,067.17</u> Total: \$8,233.56	01/30/2009	CIRCUIT CITY STORES, INC. (08-35653)
SUNPREET SINGH 5385 BRAE BURN PL BUENA PARK, CA 90621	14043	Secured: Priority: Administrative 107.74 503(b)(9): Unsecured: <u>\$107.74</u> Total:	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)
VERONICA SIMMONS 2101 SAN DIEGO DR CORONA, CA 92882	14098	Secured: Priority: Administrative 3,809.39 503(b)(9): Unsecured: <u>\$3,809.39</u> Total:	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)
VILLAGE OF MT PLEASANT TREASURER 6126 DURAND AVE RANCINE, WI 53406	13596	Secured: Priority: Administrative 5,553.90 503(b)(9): Unsecured: <u>\$5,553.90</u> Total:	06/22/2009	CIRCUIT CITY STORES, INC. (08-35653)

**Total: 15 \$119,348.57**

\* "UNL" denotes an unliquidated claim.